



# भारत का राजपत्र The Gazette of India

असाधारण  
EXTRAORDINARY

भाग II—खण्ड 1  
PART II—Section 1

प्राधिकार से प्रकाशित  
PUBLISHED BY AUTHORITY

सं. 15] नई दिल्ली, सोमवार, अप्रैल 3, 1989/चैत्र 13, 1911  
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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation

MINISTRY OF LAW AND JUSTICE  
(Legislative Department)

New Delhi, the 3rd April, 1989/Chaitra 13, 1911 (Saka)

The following Act of Parliament received the assent of the President on the 1st April, 1989, and is hereby published for general information:—

THE INCOME-TAX (AMENDMENT) ACT, 1989

No. 11 OF 1989

[1st April, 1989.]

An Act further to amend the Income-tax Act, 1961.

BE it enacted by Parliament in the Fortieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Income-tax (Amendment) Act, 1989.

(2) It shall be deemed to have come into force on the 24th day of January, 1989.

Short  
title and  
com-  
mence-  
ment.

43 of 1961

2. In section 10 of the Income-tax Act, 1961 (hereinafter referred to as the principal Act), after clause (15), the following clause shall be inserted, namely:—

Amend-  
ment of  
section 10

“(15A) any payment made, by an Indian company engaged in the business of operation of aircraft, to acquire an aircraft on lease from the government of a foreign State or a foreign enterprise under an agreement approved by the Central Government in this behalf.

Explanation.—For the purpose of this clause, “foreign enterprise” means a person who is a non-resident;”

Amend-  
ment of  
section  
80G.

3. In section 80G of the principal Act,—

(a) in sub-section (1), in clause (i), after the word, brackets, figures and letter “sub-clause (iia)”, the words, brackets, figures and letters “or in sub-clause (iiia)” shall be inserted;

(b) in sub-section (2), in clause (a), after sub-clause (iia), the following sub-clause shall be inserted, namely:—

“(iiia) the Prime Minister’s Armenia Earthquake Relief Fund; or”.

Repeal  
and  
savings

4. (1) The Income-tax (Amendment) Ordinance, 1989 is hereby re-  
pealed.

Ord. 1 of  
1989.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

V. S. RAMA DEVI,  
Secy. to the Govt. of India.

#### CORRIGENDA

The issue number “सं० 21] of the Authorised Translations (Central Laws)  
No. 21]”

Amendment Act, 1988 (No. 18 of 1988) as published in the Gazette of India,  
Extraordinary, Part II, Section 1, dated the 4th April, 1988 be read as “सं० 20]  
No. 20]”.

The issue number “सं० 20] of the Repealing and Amending Act, 1988  
No. 20]”

(No. 19 of 1988) as published in the Gazette of India, Extraordinary, Part II,  
Section 1, dated the 4th April, 1988 be read as “सं० 20A]  
No. 20A]”.

The issue number “सं० 20] of the High Court and Supreme Court Judges  
No. 20]”

(Conditions of Service) Amendment Act, 1988 (No. 20 of 1988) as published  
in the Gazette of India, Extraordinary, Part II, Section 1, dated the 8th April,  
1988 be read as “सं० 21]  
No. 21]”.

The issue number “सं० 21] of the Tamil Nadu State Legislature (Dele-  
No. 21]”

gation of Powers) Act, 1988 (No. 21 of 1988) as published in the Gazette of India,  
Extraordinary, Part II, Section 1, dated the 8th April, 1988 be read as “सं० 21A]  
No. 21A]”.